

# ADDITIONAL INFORMATION

## **SALARY POOL RECLASSIFICATION**

One-half of the 8% salary pool budget is recorded in University Services in UGEN. Based on the results of the staff compensation study in 2023, the budgeted costs will be reclassified to the appropriate management centers. The reclassification will not impact the Consolidated Statement of Operations; however, it will impact each management center's budgeted operating margin.

## **COVID-19 PANDEMIC**

Additional costs related to the COVID-19 pandemic are expected in 2023. Although an estimate, \$6.0 million is included in University Services for anticipated pandemic costs. This amount has not been allocated to Management Centers on a budget basis. Subsequent to the 2023 year end close process the actual realized pandemic costs will be allocated to each management center.

## **HEALTH EDUCATION CAMPUS**

Health Education Campus: Operating Expense budgeted to be incurred for the Health Education Campus (HEC) is segregated from the Indirect Cost allocation calculations. HEC operating expense is directly charged to DENT, NURS, and CSOM and allocated within the three schools based on estimated square footage. HEC operating costs included in the overall total for Indirect Expense are budgeted to be \$9.318 million and are largely concentrated in the Plant, ITS and University Services categories of Indirect Expense.

## **PLANT**

Vacated Space Plant Charge: DENT and NURS vacated certain areas within the campus during 2020. The direct plant allocation associated with the vacancies was eliminated from the Plant expense allocation. Traditionally, vacated space would be added to the Administrative Space Category and allocated based on a two year average of Direct Expense. However, the allocation did not occur in 2023. The expense associated with the vacated space remained in UGEN.

## **UNDERGRADUATE TUITION**

Undergraduate Tuition Contingency: An Undergraduate Tuition Contingency of \$3.0 million is reflected in the Undergraduate Tuition allocation in 2023. If realized at year end, the contingency will be utilized by the provost for strategic initiatives related to Undergraduate serving management centers.

Also, funding for the Student Success Initiative (SSI) of \$0.78 million is also reflected in the Undergraduate Tuition allocation for 2023. This expense is located in the Student Services budget.